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25859 7590 05/14/2008 WEI TE CHUNG FOXCONN INTERNATIONAL, INC. 1650 MEMOREX DRIVE SANTA CLARA, CA 95050			EXAMINER	
			LIOU, ERIC	
			ART UNIT	PAPER NUMBER
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Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Application No. Applicant(s) 10/748,312 WANG, JUEI-MEI Office Action Summary Examiner Art Unit Eric Liou 3628 -- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --Period for Reply A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS. WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION. Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication. If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication - Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b). Status 1) Responsive to communication(s) filed on 18 January 2008. 2a) This action is FINAL. 2b) This action is non-final. 3) Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under Ex parte Quayle, 1935 C.D. 11, 453 O.G. 213. Disposition of Claims 4) Claim(s) 1-15 is/are pending in the application. 4a) Of the above claim(s) _____ is/are withdrawn from consideration. 5) Claim(s) _____ is/are allowed. 6) Claim(s) 1-13 is/are rejected. 7) Claim(s) 14 and 15 is/are objected to. 8) Claim(s) _____ are subject to restriction and/or election requirement. Application Papers 9) The specification is objected to by the Examiner. 10) The drawing(s) filed on is/are; a) accepted or b) objected to by the Examiner. Applicant may not request that any objection to the drawing(s) be held in abevance. See 37 CFR 1.85(a). Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d). 11) The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152. Priority under 35 U.S.C. § 119 12) Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f). a) All b) Some * c) None of: Certified copies of the priority documents have been received. 2. Certified copies of the priority documents have been received in Application No. Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)). * See the attached detailed Office action for a list of the certified copies not received. Attachment(s)

PTOL-326 (Rev. 08-06)

1) Notice of References Cited (PTO-892)

Notice of Draftsperson's Patent Drawing Review (PTO-948)

3) Information Disclosure Statement(s) (PTO/SE/08)
Paper No(s)/Mail Date ______

Interview Summary (PTO-413)
 Paper No(s)/Mail Date.

6) Other:

Notice of Informal Patent Application

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DETAILED ACTION

Status of Claims

1. Applicant has amended claims 1 and 3-10 and added claims 12-15.

Response to Arguments

- Applicant's arguments filed 7/18/07 and 1/18/08 have been fully considered but they are not persuasive.
- 3. Regarding the double patenting rejection, Applicant argues amended claims 1 and 7 are patentable over claims 1 and 7-11 of copending Application No. 10/748872. The Examiner notes, Shimizu et al. has been brought into the nonstatutory double patenting rejection to cover the new features added in the amendment. See double patenting rejection below.
- 4. Regarding claim 1, Applicant submits that Shimizu does not disclose, teach, or otherwise suggest the invention having, "the database server is connected to a purchase management system, an inventory management system, and a production management system via a network for data transmission therebetween." The Examiner respectfully disagrees. Shimizu discloses a server and memory unit that perform the function of a purchase management system, an inventory management system, and a production management system recited in the claim. Since the claim does not specify that the above-mentioned systems have to be separate systems, the Examiner interprets the server and memory unit combination of Shimizu to be a purchase management system, an inventory management system, and a production management system.
- Applicant further submits that Shimizu does not disclose, teach, or otherwise suggest the invention having the following highlighted features:

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"the web server has an application layer that comprises enterprise plans, operation methods, and management models, and the web server comprises:

- a current period purchase costs calculation module for calculating purchase expenses and purchase costs apportioned to each unit of each material in a current period;
- a historical purchase costs calculation module for calculating historical purchase costs of each material; and
- **a material costs integration module** for calculating material costs consumption in each unit of a product.
- 6. The Examiner respectfully disagrees. Shimizu discloses the cost estimation system is based on assuming an ideal model of business (Shimizu: paragraph 0101). Therefore, the system of Shimizu has an application layer comprising enterprise plans, operation methods, and management models. Regarding the above-mentioned cost calculation modules, Shimizu discloses that purchase expenses and costs, historical purchase costs and material consumption costs are stored in memory as described in the art rejection below (Shimizu: paragraphs 0155; 0184; 0185; 0187; 0275). The Examiner notes, the step of storing the expenses in memory (e.g. setting the expense value equal to an index value in memory) is in itself a simple calculation. Therefore, Shimizu discloses calculation modules that calculate the expense values.
- Regarding claim 7, Applicant's arguments are substantially similar to claim 1 and are therefore addressed above.

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Claim Rejections - 35 USC § 101

The Examiner acknowledges amended claim 7 and removes the previous rejection.

Claim Rejections - 35 USC § 102

 The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless -

- (e) the invention was described in (1) an application for patent, published under section 122(b), by another filed in the United States before the invention by the applicant for patent or (2) a patent granted on an application for patent by another filed in the United States before the invention by the applicant for patent, except that an international application filed under the treaty defined in section 351(a) shall have the effects for purposes of this subsection of an application filed in the United States only if the international application designated the United States and was published under Article 21(2) of such treaty in the English language.
- Claims 1-11 are rejected under 35 U.S.C. 102(e) as being anticipated by Shimizu et al.,
 U.S. Publication No. 2003/0037014.
- 11. As per claim 1, Shimizu discloses a system for integration of material costs of a product for calculating material costs of a product based on purchase data, inventory data and material consumption data, the system comprising a web server and a database server, (Shimizu: paragraphs 0103; 0146; 0513), wherein:

the database server is connected to a purchase management system, an inventory management system, and a production management system via a network for data transmission there between (Shimizu: Fig. 2, "111" and "121"; Fig. 11A; paragraphs 0103; 0105; 0170; The Examiner interprets server "111" and memory unit "121" to be a purchase management system, an inventory management system, and a production management system.);

the database server comprises a database for storing purchase data, inventory data and material consumption data, the purchase data include columns for: quantity of purchased material, unit price of purchased material, and purchase expenses, the inventory data include columns for: initial inventory quantity and initial inventory value of each material, and the material consumption data include columns for: a current period production quantity and a material consumption quantity of each product (Shimizu: paragraphs 0146; 0155; 0160-0161; 0225-0248); and

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the web server has an application layer that comprises enterprise plans, operation methods, and management models (Shimizu: paragraph 0101), and the web server comprises:

a current period purchase costs calculation module for calculating purchase expenses and purchase costs apportioned to each unit of each material in a current period (Shimizu: paragraphs 0155; 0184; 0185; 0187);

a historical purchase costs calculation module for calculating historical purchase costs of each material (Shimizu: paragraphs 0155; 0184; 0185; 0187; The Examiner broadly interprets historical purchase costs to be any expense previously stored in one of the files.); and

a material costs integration module for calculating material costs consumption in each unit of a product (Shimizu: paragraphs 0155; 0184; 0185; 0187; 0275).

12. As per claim 2, Shimizu discloses the system of claim 1 as described above. Shimizu further discloses wherein the web server further comprises a purchase data summarizing module for summing up purchase data of each material to obtain a current period's total purchase quantity, total purchase value and total purchase expenses of each material (Shimizu: paragraphs 0186-0187; 0225-0248).

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13. As per claim 3, Shimizu discloses the system of claim 1 as described above. Shimizu further discloses wherein the web server further comprises a purchase data retrieval module for obtaining current period purchase data from the purchase management system. (Shimizu: paragraphs: 0207-0209; 0225-0248; 0397-0401).

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- 14. As per claim 4, Shimizu discloses the system of claim 3 as described above. Shimizu further discloses the web server further comprises an inventory data retrieval module for obtaining current period inventory data from the inventory management system (Shimizu: paragraphs 0207-0209; 0225-0248; 0397-0401).
- 15. As per claim 5, Shimizu discloses the system of claim 4 as described above. Shimizu further discloses the web server further comprises a material consumption data retrieval module for obtaining current period material consumption data of products from the production management system. (Shimizu: paragraphs 0207-0209; 0225-0248; 0397-0401).
- 16. As per claim 6, Shimizu discloses the system of claim 1 as described above. Shimizu further discloses wherein the web server further comprises a material costs enquiry module, for obtaining data on each material's costs, the historical purchase costs of each material, and the current period purchase costs of the material (Shimizu: paragraphs 0155; 0184; 0185; 0187; 0207-0209; 0225-0248: 0397-0401).
- 17. As per claim 7, Shimizu discloses a computer-enabled method for integration of material costs for calculating material costs of a product based on purchase data, inventory data and material consumption data, the method comprising the steps of:

providing a database server connected to a purchase management system, an inventory management system, and a production management system via a network for data transmission

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there between (Shimizu: Fig. 2, "111" and "121"; Fig. 11A; paragraphs 0103; 0105; 0170; The Examiner interprets server "111" and memory unit "121" to be a purchase management system, an inventory management system, and a production management system.);

providing a purchase data retrieval module installed in a web server for obtaining purchase data from the purchase management system, and storing the purchase data in a database (Shimizu: paragraphs 0145-0147)

providing a current period purchase costs calculation module installed in the web server for calculating unit purchase expenses and current purchase costs of a unit of each material based on the purchase data (Shimizu: paragraphs 0183-0187);

providing an inventory data retrieval module installed in the web server for obtaining inventory data from the inventory management system, and storing the inventory data in the database (Shimizu: paragraphs 0145-0147; 0207-0209; 0225-0248; 0397-0401);

providing a historical purchase costs calculation module installed in the web sever for calculating historical purchase costs of a unit of each material based on the inventory data (Shimizu: paragraphs 0183-0187; The Examiner broadly interprets historical purchase costs to be any expense previously stored in one of the files.);

providing a material consumption data retrieval module installed in the web server for obtaining material consumption data from the production management system, and storing the material consumption data in the database (Shimizu: paragraph 0146; 0207-0209; 0225-0248; 0397-0401);

providing a material costs integration module installed in the web server for calculating costs of each material consumed in the product based on the material consumption data (Shimizu: paragraphs 0183-0187; 0207-0209; 0225-0248; 0397-0401);

providing a purchase data summarizing module installed in the web server for summing up the costs of each material consumed in the product to obtain material costs of the product (Shimizu: paragraphs 0186-0187; 0225-0248); and

the web server returning the material costs of the product to a client terminal of a company (Shimizu: paragraphs 0103; 0211).

- 18. As per claim 8, Shimizu discloses the method of claim 7 as described above. Shimizu further discloses the step of obtaining purchase data is performed by accessing the purchase management system (Shimizu: paragraphs 0103; 105; The server obtains data from a storage device containing the data, which Examiner interprets as a data management system (the purchase management system)).
- 19. As per claim 9, Shimizu discloses the method of claim 7 as described above. Shimizu further discloses the step of obtaining inventory data is performed by accessing the inventory management system (Shimizu: paragraphs 0103; 105; The server obtains data from a storage device containing the data, which Examiner interprets as a data management system (the inventory management system)).
- 20. As per claim 10, Shimizu discloses the method of claim 7 as described above. Shimizu further discloses the step of obtaining material consumption data is performed by accessing the production management system (Shimizu: paragraphs 0103; 105; The server obtains data from a

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storage device containing the data, which Examiner interprets as a data management system (production management system)).

21. As per claim 11, Shimizu discloses the method of claim 7 as described above. Shimizu further discloses the following step after the step of obtaining purchase data and storing the purchase data in a database: summing up purchase data of each material in a current period. (Shimizu: paragraphs 0186-0187).

Claim Rejections - 35 USC § 103

- 22. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:
 - (a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negatived by the manner in which the invention was made.
- Claim 12 is rejected under 35 U.S.C. 103(a) as being unpatentable over Shimizu et al.,
 U.S. Publication No. 2003/0037014 in view of Greene, Production and Inventory Control
 Handbook, Third Edition, McGraw Hill, copyright 1997, pg. 27.6.
- 24. As per claim 12, Shimizu does not explicitly teach wherein calculating unit purchase expenses of a unit of each material is performed by utilizing the formula E_{UP}=E_{TP}/Q_{TP}, where E_{UP} stands for the unit purchase expenses, E_{TP} stands for total purchase expenses, and Q_{TP} stands for total purchase quantity.
- 25. Greene teaches the determination of the average cost per unit produced of a product wherein (average cost per unit of production) = (total manufacturing costs) / (equivalent units of production) (Greene: pg. 27.6. Table 27.3. "Example of Process Costine").

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- 26. It would have been obvious to one of ordinary skill in the art at the time the invention was made to have modified the method of Shimizu to have included wherein calculating unit purchase expenses of a unit of each material is performed by utilizing the formula $E_{UP}=E_{TP}/Q_{TP}$, where E_{UP} stands for the unit purchase expenses, E_{TP} stands for total purchase expenses, and Q_{TP} stands for total purchase quantity as taught by Suzuki for the advantage of determining the associated costs of a product so that a company can generate a business plan that will maximize profits.
- Claim 13 is rejected under 35 U.S.C. 103(a) as being unpatentable over Shimizu et al.,
 U.S. Publication No. 2003/0037014 in view of Suzuki et al., U.S. Publication No. 2001/0023418.
- 28. As per claim 13, Shimizu does not explicitly teach wherein calculating current purchase costs of a unit of each material is performed by utilizing the formula $C_{UP} = E_{UP} + (E_{TV}/Q_{TP})$, where C_{UP} stands for the current purchase costs, E_{UP} stands for the unit purchase expenses, E_{TV} stands for total purchase value, and Q_{TP} , stands for total purchase quantity.
- 29. Suzuki teaches the calculation of a unit cost (purchase costs of a unit) wherein (product unit cost) = (material cost) + (processing cost) + (die cost) (Suzuki: paragraph 0035). It is noted that the product unit cost formula is simply the sum of a set of costs that take into account all relevant cost parameters. One skilled in the art would recognize that the number and type of parameters/values used to calculate the product unit cost may vary depending on the product and manufacturing process. Furthermore, it is within the knowledge and capabilities of one skilled in the art to modify the well known product unit cost formula of Suzuki to derive Applicant's current purchase cost formula.

30. It would have been obvious to one of ordinary skill in the art at the time the invention was made to have modified the method of Shimizu to have included wherein calculating current purchase costs of a unit of each material is performed by utilizing the formula $C_{UP} = E_{UP} + (E_{TV}/Q_{TP})$, where C_{UP} stands for the current purchase costs, E_{UP} stands for the unit purchase expenses, E_{TV} stands for total purchase value, and Q_{TP} , stands for total purchase quantity as taught by Suzuki for the advantage of determining the associated costs of a product so that a company can generate a business plan that will maximize profits.

Double Patenting

31. The nonstatutory double patenting rejection is based on a judicially created doctrine grounded in public policy (a policy reflected in the statute) so as to prevent the unjustified or improper timewise extension of the "right to exclude" granted by a patent and to prevent possible harassment by multiple assignees. A nonstatutory obviousness-type double patenting rejection is appropriate where the conflicting claims are not identical, but at least one examined application claim is not patentably distinct from the reference claim(s) because the examined application claim is either anticipated by, or would have been obvious over, the reference claim(s). See, e.g., *In re Berg*, 140 F.3d 1428, 46 USPQ2d 1226 (Fed. Cir. 1998); *In re Goodman*, 11 F.3d 1046, 29 USPQ2d 2010 (Fed. Cir. 1993); *In re Longi*, 759 F.2d 887, 225 USPQ 645 (Fed. Cir. 1985); *In re Van Ornum*, 686 F.2d 937, 214 USPQ 761 (CCPA 1982); *In re Vogel*, 422 F.2d 438, 164 USPQ 619 (CCPA 1970); and *In re Thorington*, 418 F.2d 528, 163 USPQ 644 (CCPA 1969).

32. A timely filed terminal disclaimer in compliance with 37 CFR 1.321(c) or 1.321(d) may be used to overcome an actual or provisional rejection based on a nonstatutory double patenting ground provided the conflicting application or patent either is shown to be commonly owned with this application, or claims an invention made as a result of activities undertaken within the scope of a joint research agreement.

- Effective January 1, 1994, a registered attorney or agent of record may sign a terminal disclaimer. A terminal disclaimer signed by the assignee must fully comply with 37 CFR 3.73(b).
- 34. Claims 1-11 are provisionally rejected on the ground of nonstatutory double patenting over claims 1 and 7-11 of copending Application No. 10/748872 (U.S. Patent Publication No. US 2004/0143488 A1) in view of Shimizu et al., U.S. Publication No. 2003/0037014. This is a provisional double patenting rejection since the conflicting claims have not yet been patented.

The subject matter claimed in the instant application is fully disclosed in the referenced copending application and would be covered by any patent granted on that copending application since the referenced copending application and the instant application are claiming common subject matter, as follows:

Claim 1 of copending Application No. 10/748872 discloses:

1. A system for integration of actual product costs for calculating actual costs of a product, the system comprising a web server and a database server, wherein: the database server comprises a database for storing cost variable definition data, operation center definition data, manufacturing expenses data, <u>purchase data</u>, <u>inventory data and consumed material data</u>, said cost variable definition data comprising cost variance (hereinafter "variance") related data

including a cost variable code field, a cost variable name field, a cost variable unit field and other fields, said operation center definition data comprising data on cost variables and work centers of each of operation centers, said manufacturing expenses data comprising expenses of each of manufacturing expenses accounts, said purchase data comprising purchase date, material number, material name, purchase quantity, purchase unit price, purchase expenses, said inventory data comprising current period inventory data and initial inventory data, said consumed material data comprising product name, product number, current period produced quantity, and all consumed materials' numbers, names and quantities; and the web server comprises: a value-added costs integration module for calculating value-added costs of a product, the value-added costs integration module comprising: a cost group file creation submodule for defining cost groups, manufacturing expenses accounts and cost variables in each cost group, and for calculating the manufacturing expenses of each cost group based on the manufacturing expenses data and the cost variable definition data; an operation center variance calculation sub-module for calculating the sum of all the operation centers' variances and each product's variance for each operation center, based on the operation center definition data and the work time data on work orders; a cost group apportionment sub-module for specifying a ratio of each cost group's manufacturing expenses apportioned to each operation center; and a valueadded costs calculation sub-module for calculating each operation center's total costs, each cost group's manufacturing costs corresponding to the operation center, and the operation center's apportioned variance; a material costs integration module for calculating material costs of a product, the material costs integration module comprising; a current period purchase costs calculation sub-module for calculating purchase expenses apportioned to each of units of a

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material and current period purchase costs of a unit of the material based on purchase data of the material; a historical purchase costs calculation sub-module for calculating historical purchase costs of a unit of the material based on the inventory data and the current period purchase costs; a material costs calculation sub-module for calculating costs of each material consumed in a product based on the quantity of the consumed material, historical purchase costs of a unit of the material and the produced quantity of the product, and for calculating the material costs of the product based on the costs of each material consumed in the product; and an actual costs integration module for calculating actual costs of the product by summing up the value-added costs and the material costs of the product.

Claims 7-11 of copending Application No. 10/748872 disclose:

A material costs integration module further comprises a purchase data gathering submodule for gathering current period purchase data of the material to obtain a total purchase quantity, a total purchase value and total purchase expenses of the material.

A system for integration of actual product costs, wherein the material costs integration module further comprises a purchase data retrieval sub-module for retrieving purchase data of the material.

A system for integration of actual product costs, wherein the material costs integration module further comprises an inventory data retrieval sub-module for retrieving the inventory data of materials

A system for integration of actual product costs, wherein the material costs integration module further comprises a consumed material data retrieval sub-module for retrieving the consumed material data of the product.

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A computer-enabled method for integration of actual product costs in order to calculate actual product costs of a product, the method comprising the steps of: (a) calculating value-added costs of a product, comprising: (a1) defining cost variables, codes and other related data for generating cost variable definition data; (a2) defining work centers in each of operation centers and determining cost variables of each product in order to generate operation center definition data; (a3) obtaining manufacturing expenses information and saving the information as manufacturing expenses data; (a4) defining cost groups, and manufacturing expenses accounts and cost variables in each cost group based on the cost variable definition data and manufacturing expenses definition data, and calculating manufacturing expenses of each cost group; (a5) obtaining work time data on work orders, summing up all the work time on work orders of each work center in each operation center, and calculating an operation center total variance and product variances of each operation center; (a6) defining an apportioned variance to be apportioned to each operation center from the cost group's manufacturing expenses; and (a7) calculating the value-added costs of each product based on the manufacturing expenses of each cost group, the apportioned variance of each operation center, the operation center total variance of each operation center, and a product variance of that product; (b) calculating material costs of a product, comprising: (b1) obtaining purchase data and saving the data in the database; (b2) calculating current period purchase expenses apportioned to each of units of each material and current period costs of each unit of each material; (b3) obtaining inventory data and saving the data in the database; (b4) calculating historical purchase costs of each unit of each material; (b5) obtaining consumed material data of a product and saving the data in the database; (b6) calculating costs of each material consumed in the product; and (b7) summing up costs of all

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materials consumed in the product to obtain material costs of the product; and (c) adding the value-added costs and the material costs of a product to obtain actual costs of the product.

Furthermore, there is no apparent reason why applicant would be prevented from presenting claims corresponding to those of the instant application in the other copending application. See *In re Schneller*, 397 F.2d 350, 158 USPQ 210 (CCPA 1968). See also MPEP § 804.

Claims 1 and 11 of copending Application No. 10/748872 differ since they further recite additional claim limitations. However, it would have been obvious to one of ordinary skill in the art to modify claims 1 or 11 of copending Application No. 10/748872 by removing the additional limitations resulting generally in the claims of the present application since the claims of the present application and the claims of copending Application No. 10/748872 actually perform a similar function. It is well settled that the omission of an element and its function is an obvious expedient if the remaining elements perform the same function as before. *In re Karlson*, 136 USPQ 184 (CCPA 1963). Also note *Ex parte Rainu*, 168 USPQ 375 (Bd. App. 1969). Omission of a reference element whose function is not needed would be obvious to one of ordinary skill in the art.

Claims 1 and 7-11 of copending Appication No. 10/748872 do not disclose [a] database server [connecting] to a purchase management system, an inventory management system, and a production management system via a network for data transmission there between; [a] web server [having] an application layer that comprises enterprise plans, operation methods, and management models; and [a] web server returning the material costs of the product to a client terminal for users of a company.

Shimizu discloses [a] database server [connecting] to a purchase management system, an inventory management system, and a production management system via a network for data transmission there between (Shimizu: Fig. 2, "111" and "121"; Fig. 11A; paragraphs 0103; 0105; 0170; The Examiner interprets server "111" and memory unit "121" to be a purchase management system, an inventory management system, and a production management system.); [a] web server [having] an application layer that comprises enterprise plans, operation methods, and management models (Shimizu: paragraph 0101); and [a] web server returning the material costs of the product to a client terminal for users of a company (Shimizu: paragraphs 0103; 0211).

It would have been obvious to one of ordinary skill in the art at the time the invention was made to have modified the system and method of claims 1 and 7-11 of copending Application No. 10/748872 to have included [a] database server [connecting] to a purchase management system, an inventory management system, and a production management system via a network for data transmission there between; [a] web server [having] an application layer that comprises enterprise plans, operation methods, and management models; and [a] web server returning the material costs of the product to a client terminal for users of a company as disclosed by Shimizu for the advantage of facilitating the efficient operation of a cost estimation system.

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Allowable Subject Matter

35. Claims 14-15 are objected to as being dependent upon a rejected base claim, but would be allowable if rewritten in independent form including all of the limitations of the base claim and any intervening claims.

Conclusion

- The prior art made of record and not relied upon is considered pertinent to applicant's disclosure
 - Phillips et al., U.S. Publication No. 2002/0116348
 - Ueda et al., U.S. Publication No. 2002/0087490
 - Shimizu et al., U.S. Publication No. 2002/0026392
 - Banker et al., Product Costing and Pricing, The Accounting Review, Vol. 69, No.
 July 1994, pgs. 479-494.
 - e. Sridharan et al., Freezing the Master Production Schedule under Rolling Planning Horizons, Management Science, Vol. 33, No. 9, September 1987, pgs. 1137-1149.
 - f. Park et al., Proceedings of DETC'03 ASME 2003 Design Engineering Technical Conferences and Computers and information in Engineering Conference, Chicago, Illinois, September 2-6, 2003, Production Cost Modeling to Support Product Family Design Optimization, pgs. 1-10.

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37. Applicant's amendment necessitated the new ground(s) of rejection presented in this Office action. Accordingly, THIS ACTION IS MADE FINAL. See MPEP § 706.07(a). Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the date of this final action.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Eric Liou whose telephone number is (571)270-1359. The examiner can normally be reached on Monday - Friday, 9:00-5:00.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, John Hayes can be reached on 571-272-6708. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

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Information regarding the status of an application may be obtained from the Patent

Application Information Retrieval (PAIR) system. Status information for published applications

may be obtained from either Private PAIR or Public PAIR. Status information for unpublished

applications is available through Private PAIR only. For more information about the PAIR

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information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Eric Liou/

Examiner, Art Unit 3628

/JOHN W HAYES/

Supervisory Patent Examiner, Art Unit 3628